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ments in such State by the same percentage as the State has

reduced the AFDC or State program payment."

(I) The Internal Revenue Code of 1986 (26 U.S.C. 1 et seq.)

is amended—

(1) in section 51(d)(9) (26 U.S.C. 51(d)(9)) by striking all that follows "agency as" and inserting "being eligible for financial assistance under part A of title IV of the Social Security Act and as having continually received such financial assistance during the 90-day period which immediately precedes the date on which such individual is hired by the employer";

(2) in section 3304(a)(16) (26 U.S.C. 3304(a)(16)) by striking "eligibility for aid or services." and all that follows through "children approved" and inserting "eligibility for assistance, or the amount of such assistance, under a State program funded";

(3) in section 6103(a)(7)(D)(i) (26 U.S.C. 6103(a)(7)(D)(i)) by striking "aid to families with dependent children provided under a State plan approved" and inserting "a State program funded";

(4) in section 6103(1X10) (26 U.S.C. 6103(1X10))—

(5) by striking "(c) or (d)" each place it appears and inserting "(c), (d), or (e)"; and

(6) by adding at the end of subparagraph (B) the following new sentence: "Any return information disclosed with respect to section 6402(e) shall only be disclosed to officers and employees of the State agency requesting such information";

(5) in section 6103(p)(4) (26 U.S.C. 6103(p)(4)), in the matter preceding subparagraph (A)—

(7) by striking "(5), (10)" and inserting "(5)"; and

(8) by striking "(9), or (12)" and inserting "(9), (10), or (12)";

(9) in section 6334(a)(11)(A) (26 U.S.C. 6334(a)(11)(A)) by striking "(relating to aid to families with dependent children)";

(10) in section 6402 (26 U.S.C. 6402)—

(A) in subsection (a), by striking "(c) and (d)" and inserting "(c), (d), and (e)";

(11) by redesignating subsections (e) through (i) as subsections (f) through (j) respectively; and

(12) by inserting after subsection (d) the following:

"(e) COLLECTION OF OVERPAYMENTS UNDER TITLE IV—A OF THE SOCIAL SECURITY ACT.—The amount of any overpayment to be refunded to the person making the overpayment shall be reduced (after reductions pursuant to subsections (c) and (d), but before a credit against future liability for an internal revenue tax) in accordance with section 405(e) of the Social Security Act (concerning recovery of overpayments to individuals under State plans approved under part A of title IV of such Act)."; and

(8) in section 7523(b)(3)(C) (26 U.S.C. 7523(b)(3)(C)), by striking "aid to families with dependent children" and inserting "assistance under a State program funded under part A of title IV of the Social Security Act".

(m) Section 3(b) of the Wagner-Pevsner Act (29 U.S.C. 49b(b))

is amended by striking "State plan approved under part A of title IV" and inserting "State program funded under

part
title IV.

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